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Attorneys for Defendants
 HANDLER, THAYER & DUGGAN, LLC and
 THOMAS J. HANDLER, J.D., P.C. (erroneously sued
 herein as THOMAS J. HANDLER, individually)

UNITED STATES DISTRICT COURT
 FOR THE NORTHERN DISTRICT OF CALIFORNIA

GREGORY R. RAIFMAN, individually and as)
 Trustee of the RAIFMAN FAMILY REVOCABLE)
 TRUST DATED 7/2/03; SUSAN RAIFMAN,)
 individually and as Trustee of the RAIFMAN)
 FAMILY REVOCABLE TRUST DATED 7/2/03;)
 and GEKKO HOLDINGS, LLC, an Alaskan limited)
 liability company, dba GEKKO BREEDING AND)
 RACING,)

Plaintiffs,

vs.

CLASSICSTAR, LLC, a Utah limited liability)
 company; CLASSICSTAR FARMS, LLC, a)
 Kentucky limited liability company; BUFFALO)
 RANCH, a business entity form unknown;)
 GEOSTAR CORPORATION, a Delaware)
 corporation; S. DAVID PLUMMER; SPENCER D.)
 PLUMMER, III; TONY FERGUSON; THOMAS)
 ROBINSON/ JOHN PARROT; HANDLER,)
 THAYER & DUGGAN, LLC, an Illinois limited)
 liability company; THOMAS J. HANDLER;)
 KARREN, HENDRIX, STAGG, ALLEN &)
 COMPANY, P.C., a Utah professional corporation,)
 f/k/a/ KARREN, HENDRIX &)
 ASSOCIATES, P.C., a Utah professional)
 corporation; TERRY L. GREEN; and DOES)
 1-1000, inclusive,)

Defendants.

No. C07-2552 MJJ

ANSWER TO COMPLAINT;
 DEMAND FOR JURY TRIAL

1 COME NOW defendants HANDLER, THAYER & DUGGAN, LLC and
2 THOMAS J. HANDLER, J.D., P.C. (erroneously sued herein as THOMAS J. HANDLER,
3 individually) and respond to the complaint of plaintiffs as follows:

4 **I. INTRODUCTION AND NATURE OF THE CASE**

5 1. Answering Paragraph 1, these defendants deny each and every allegation
6 contained therein as to these defendants.

7 2. Answering Paragraph 2, these defendants deny each and every allegation
8 contained therein as they apply to these defendants.

9 3. Answering Paragraph 3, these defendants deny each and every allegation
10 contained therein as they apply to these defendants.

11 4. Answering Paragraph 4, these defendants were aware that the programs
12 described therein did exist, and these defendants did render opinions regarding the tax aspects of the
13 horse breeding agribusiness, but they deny each and every other allegation contained for lack of
14 information or belief.

15 5. Answering Paragraph 5, these defendants deny each and every allegation
16 contained therein as they apply to these defendants.

17 6. Answering Paragraph 6, these defendants deny each and every allegation
18 contained therein as they apply to these defendants.

19 **II. JURISDICTION AND VENUE**

20 7. Answering Paragraph 7, these defendants admit the allegations contained
21 therein as they apply to these defendants.

22 8. Answering Paragraph 8, these defendants deny each and every allegation
23 contained therein as they apply to these defendants.

24 9. Answering Paragraph 9, these defendants deny each and every allegation
25 contained therein as they apply to these defendants.

26 10. Answering Paragraph 10, these defendants deny each and every allegation
27 contained therein for lack of information or belief.

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1 11. Answering Paragraph 11, these defendants deny each and every allegation
2 contained therein as they apply to these defendants.

3 12. Answering Paragraph 12, these defendants deny each and every allegation
4 contained therein as they apply to these defendants.

5 **III. THE PLAINTIFFS**

6 13. Answering Paragraph 13, these defendants deny each and every allegation
7 contained therein for lack of information or belief.

8 14. Answering Paragraph 14, these defendants deny each and every allegation
9 contained therein for lack of information or belief.

10 15. Answering Paragraph 15, these defendants deny each and every allegation
11 contained therein for lack of information or belief.

12 16. Answering Paragraph 16, this paragraph contains no charging allegations
13 against these defendants.

14 **IV. THE DEFENDANTS**

15 17. Answering Paragraph 17, on information and belief these defendants admit
16 the allegations contained therein.

17 18. Answering Paragraph 18, on information and belief these defendants admit
18 the allegations contained therein.

19 19. Answering Paragraph 19, on information and belief these defendants admit
20 the allegations contained therein.

21 20. Answering Paragraph 20, on information and belief these defendants admit
22 the allegations contained therein.

23 21, Answering Paragraph 21, on information and belief these defendants admit
24 the allegations contained therein.

25 22. Answering Paragraph 22, on information and belief these defendants admit
26 the allegations contained therein.

27 23, Answering Paragraph 23, on information and belief these defendants admit
28 the allegations contained therein.

1 24. Answering Paragraph 24, on information and belief these defendants admit
2 the allegations contained therein.

3 25. Answering Paragraph 26, on information and belief these defendants admit
4 the allegations contained therein.

5 26. Answering Paragraph 26, these defendants deny that no attorney employed
6 by the firm was licensed to practice in California, but admit the remaining allegations contained
7 therein.

8 27. Answering Paragraph 27, these defendants admit that THOMAS J.
9 HANDLER is a citizen and resident of the State of Illinois, and that he his not licensed to practice
10 law in the State of California. These defendants admit that THOMAS J. HANDLER, P.C. is an
11 attorney and principal in the HANDLER LAW FIRM, but they deny any remaining allegations
12 contained therein.

13 28. Answering Paragraph 28, for lack of information or belief these defendants
14 are unable to admit the allegations contained therein.

15 29. Answering Paragraph 29, for lack of information or belief these defendants
16 are unable to admit the allegations contained therein.

17 30. Answering Paragraph 30, these defendants deny each and every allegation
18 contained therein as they apply to these defendants.

19 31. Answering Paragraph 31, this paragraph contains no charging allegations
20 against these defendants.

21 32. Answering Paragraph 32, this paragraph contains no charging allegations
22 against these defendants.

23 33. Answering Paragraph 33, these defendants deny each and every allegation
24 contained therein as they apply to these defendants.

25 34. Answering Paragraph 34, this paragraph contains no charging allegations
26 against these defendants.

27 **V. GENERAL ALLEGATIONS**

28 35. Answering Paragraph 35, these defendants deny each and every allegation

1 contained therein as they apply to these defendants, and specifically deny that the plaintiffs have been
2 injured or damaged in an any manner or in any sum whatever.

3 36. Answering Paragraph 36, these defendants deny each and every allegation
4 contained therein as they apply to these defendants.

5 37. Answering Paragraph 37, these defendants deny each and every allegation
6 contained therein as they apply to these defendants.

7 38. Answering Paragraph 38, these defendants admit that a tax opinion was given
8 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
9 apply to these defendants.

10 39. Answering Paragraph 39, these defendants admit that a tax opinion was given
11 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
12 apply to these defendants.

13 40. Answering Paragraph 40, these defendants admit that a tax opinion was given
14 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
15 apply to these defendants.

16 41. Answering Paragraph 41, these defendants admit that a tax opinion was given
17 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
18 apply to these defendants.

19 42. Answering Paragraph 42, these defendants deny each and every allegation
20 contained therein as they apply to these defendants.

21 43. Answering Paragraph 43, these defendants have neither information nor belief
22 as to truth of the allegations contained therein, and on that basis deny each and every allegation
23 contained therein as they apply to these defendants.

24 44. Answering Paragraph 44, these defendants have neither information nor belief
25 as to truth of the allegations contained therein, and on that basis deny each and every allegation
26 contained therein as they apply to these defendants.

27 45. Answering Paragraph 45, these defendants have neither information nor belief
28 as to truth of the allegations contained therein, and on that basis deny each and every allegation

1 contained therein as they apply to these defendants.

2 46. Answering Paragraph 46, these defendants have neither information nor belief
3 as to truth of the allegations contained therein, and on that basis deny each and every allegation
4 contained therein as they apply to these defendants.

5 47. Answering Paragraph 47, these defendants have neither information nor belief
6 as to truth of the allegations contained therein, and on that basis deny each and every allegation
7 contained therein as they apply to these defendants.

8 48. Answering Paragraph 48, these defendants have neither information nor belief
9 as to truth of the allegations contained therein, and on that basis deny each and every allegation
10 contained therein as they apply to these defendants.

11 49. Answering Paragraph 49, these defendants have neither information nor belief
12 as to truth of the allegations contained therein, and on that basis deny each and every allegation
13 contained therein as they apply to these defendants.

14 50. Answering Paragraph 50, these defendants have neither information nor belief
15 as to truth of the allegations contained therein, and on that basis deny each and every allegation
16 contained therein as they apply to these defendants.

17 51. Answering Paragraph 51, these defendants have neither information nor belief
18 as to truth of the allegations contained therein, and on that basis deny each and every allegation
19 contained therein as they apply to these defendants.

20 52. Answering Paragraph 52, these defendants have neither information nor belief
21 as to truth of the allegations contained therein, and on that basis deny each and every allegation
22 contained therein as they apply to these defendants.

23 53. Answering Paragraph 53, these defendants have neither information nor belief
24 as to truth of the allegations contained therein, and on that basis deny each and every allegation
25 contained therein as they apply to these defendants.

26 54. Answering Paragraph 54, these defendants have neither information nor belief
27 as to truth of the allegations contained therein, and on that basis deny each and every allegation
28 contained therein as they apply to these defendants.

1 55. Answering Paragraph 55, these defendants have neither information nor belief
2 as to what specific representations were made to plaintiffs, but on information and belief the
3 remaining allegations appear to be true.

4 56. Answering Paragraph 56, these defendants have neither information nor belief
5 as to truth of the allegations contained therein, and on that basis deny each and every allegation
6 contained therein as they apply to these defendants.

7 57. Answering Paragraph 57, these defendants have neither information nor belief
8 as to what specific representations were made to plaintiffs, but on information and belief the
9 remaining allegations appear to be true.

10 58. Answering Paragraph 58, these defendants admit that a tax opinion was given
11 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
12 apply to these defendants.

13 59. Answering Paragraph 59, these defendants admit that a tax opinion was given
14 to plaintiffs, but these defendants deny each and every other allegation contained therein as they
15 apply to these defendants.

16 60. Answering Paragraph 60, these defendants have neither information nor belief
17 as to truth of the allegations contained therein, and on that basis deny each and every allegation
18 contained therein as they apply to these defendants, and specifically deny that these defendants made
19 any such representations to plaintiffs.

20 61. Answering Paragraph 43, these defendants have neither information nor belief
21 as to truth of the allegations contained therein, and on that basis deny each and every allegation
22 contained therein.

23 62. Answering Paragraph 62, these defendants have neither information nor belief
24 as to truth of the allegations contained therein, and on that basis deny each and every allegation
25 contained therein as they apply to these defendants, and specifically deny that these defendants made
26 any such representations to plaintiffs.

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1 63. Answering Paragraph 63, these defendants have neither information nor belief
2 as to truth of the allegations contained therein, and on that basis deny each and every allegation
3 contained therein.

4 64. Answering Paragraph 64, these defendants have neither information nor belief
5 as to truth of the allegations contained therein, and on that basis deny each and every allegation
6 contained therein as they apply to these defendants, and specifically deny that these defendants made
7 any such representations to plaintiffs.

8 65. Answering Paragraph 65, these defendants have neither information nor belief
9 as to truth of the allegations contained therein, and on that basis deny each and every allegation
10 contained therein.

11 66. Answering Paragraph 66, these defendants have neither information nor belief
12 as to truth of the allegations contained therein, and on that basis deny each and every allegation
13 contained therein as they apply to these defendants, and specifically deny that these defendants made
14 any such representations.

15 67. Answering Paragraph 67 and its subparts, these defendants have neither
16 information nor belief as to what representations were made by others, but these defendants admit
17 that they provided plaintiffs with a tax opinion which accurately described the tax treatment which
18 applied to the Mare Lease Program. These defendants have neither information nor belief as to the
19 truth of the remaining allegations contained therein, and on that basis deny each and every allegation
20 contained therein as they apply to these defendants.

21 68. Answering Paragraph 68, these defendants have neither information nor belief
22 as to truth of the allegations contained therein, and on that basis deny each and every allegation
23 contained therein as they apply to these defendants, and specifically deny that these defendants made
24 any such representations to plaintiffs.

25 69. Answering Paragraph 69, these defendants have neither information nor belief
26 as to what representations were made by others, but these defendants admit that they provided
27 plaintiffs with a tax opinion which accurately described the tax treatment which applied to the Mare
28 Lease Program. These defendants have neither information nor belief as to the truth of the remaining

1 allegations contained therein, and on that basis deny each and every allegation contained therein as
2 they apply to these defendants, and specifically deny that these defendants made any such
3 representations to plaintiffs.

4 70. Answering Paragraph 70, these defendants have neither information nor belief
5 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
6 therein, and specifically deny that the plaintiffs were injured or damaged in any manner or in any
7 sum whatever.

8 71. Answering Paragraph 71, these defendants deny each and every allegation
9 contained therein as they apply to these defendants, and specifically deny that the plaintiffs were
10 injured or damage in any manner or in any sum whatever.

11 72. Answering Paragraph 72, on information and belief these defendants admit
12 the allegations therein.

13 73. Answering Paragraph 73, these defendants have neither information nor belief
14 as to what representations were made by others, but these defendants admit that they provided
15 plaintiffs with a tax opinion which accurately described the tax treatment which applied to the Mare
16 Lease Program. These defendants have neither information nor belief as to the truth of the remaining
17 allegations contained therein, and on that basis deny each and every allegation contained therein as
18 they apply to these defendants, and specifically deny that these defendants made any representations
19 to plaintiffs beyond what is contained in the written tax opinion.

20 74. Answering Paragraph 74, these defendants deny each and every allegation
21 contained therein as they apply to these defendants.

22 75. Answering Paragraph 75, these defendants have neither information nor belief
23 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
24 contained therein.

25 76. Answering Paragraph 76, these defendants have neither information nor belief
26 as to what representations were made by others, and on that basis deny each and every allegation
27 contained therein as they apply to the other defendants. These defendants specifically deny that these
28 defendants made any such representations to plaintiffs or anyone else.

1 77. Answering Paragraph 77, these defendants admit that they prepared a
2 "Purchase and Exchange Agreement" containing some of the terms set forth therein, but deny all
3 remaining allegations contained therein, and specifically deny that these defendants made any
4 representations to plaintiffs.

5 78. Answering Paragraph 78, these defendants have neither information nor belief
6 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
7 contained therein.

8 79. Answering Paragraph 79, these defendants have neither information nor belief
9 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
10 contained therein, and specifically deny that these defendants made any such representations to
11 plaintiffs.

12 80. Answering Paragraph 80, these defendants admit that THOMAS J.
13 HANDLER, P.C. was a speaker on the topic of Estate Planning at an educational conference in the
14 Virgin Islands, but these defendants have neither information nor belief as to the truth of the
15 remaining allegations contained therein and therefore deny said allegations on that basis.

16 81. Answering Paragraph 81, these defendants have neither information nor belief
17 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
18 contained therein.

19 82. Answering Paragraph 82, these defendants have neither information nor belief
20 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
21 contained therein.

22 83. Answering Paragraph 83, these defendants have neither information nor belief
23 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
24 contained therein.

25 84. Answering Paragraph 84, these defendants have neither information nor belief
26 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
27 contained therein.

28 85. Answering Paragraph 85, these defendants have neither information nor belief

1 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
2 contained therein.

3 86. Answering Paragraph 86, these defendants have neither information nor belief
4 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
5 contained therein.

6 87. Answering Paragraph 87, these defendants have neither information nor belief
7 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
8 contained therein.

9 88. Answering Paragraph 88, these defendants have neither information nor belief
10 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
11 contained therein, and specifically deny that these defendants made any such representations to
12 plaintiffs.

13 89. Answering Paragraph 89, these defendants have neither information nor belief
14 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
15 contained therein.

16 90. Answering Paragraph 90, these defendants deny each and every allegation
17 contained therein as they apply to these defendants.

18 91. Answering Paragraph 91, these defendants deny each and every allegation
19 contained therein as they apply to these defendants.

20 92. Answering Paragraph 92, these defendants deny each and every allegation
21 contained therein as they apply to these defendants.

22 93. Answering Paragraph 93, these defendants have neither information nor belief
23 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
24 contained therein.

25 94. Answering Paragraph 94, these defendants have neither information nor belief
26 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
27 contained therein.

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1 95. Answering Paragraph 95, these defendants have neither information nor belief
2 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
3 contained therein.

4 96. Answering Paragraph 96, these defendants have neither information nor belief
5 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
6 contained therein.

7 97. Answering Paragraph 97, these defendants have neither information nor belief
8 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
9 contained therein.

10 98. Answering Paragraph 98, these defendants have neither information nor belief
11 as to the truth of the allegations contained therein, and on that basis deny each and every allegation
12 contained therein.

13 99. Answering Paragraph 99, these defendants deny each and every allegation
14 contained therein as they apply to these defendants. These defendants have neither information nor
15 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
16 every allegation contained therein.

17 100. Answering Paragraph 100, these defendants deny each and every allegation
18 contained therein as they apply to these defendants. These defendants have neither information nor
19 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
20 every allegation contained therein.

21 101. Answering Paragraph 101, these defendants deny each and every allegation
22 contained therein as they apply to these defendants. These defendants have neither information nor
23 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
24 every allegation contained therein.

25 102. Answering Paragraph 102, these defendants deny each and every allegation
26 contained therein as they apply to these defendants.

27 103. Answering Paragraph 103, these defendants deny each and every allegation
28 contained therein as they apply to these defendants. These defendants have neither information nor

1 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
2 every allegation contained therein, and specifically deny that the plaintiffs have been injured in any
3 manner or in any sum whatever.

4 **VI. THE R.I.C.O. PREDICATE ACTS**

5 104. Answering Paragraph 104, these defendants deny each and every allegation
6 contained therein as they apply to these defendants. These defendants have neither information nor
7 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
8 every allegation contained therein.

9 105. Answering Paragraph 105, these defendants deny each and every allegation
10 contained therein as they apply to these defendants. These defendants have neither information nor
11 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
12 every allegation contained therein.

13 106. Answering Paragraph 106, these defendants deny each and every allegation
14 contained therein as they apply to these defendants. These defendants have neither information nor
15 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
16 every allegation contained therein.

17 107. Answering Paragraph 107 and each of its subparts, these defendants deny each
18 and every allegation contained therein as they apply to these defendants. These defendants have
19 neither information nor belief as to the truth of the remaining allegations contained therein, and on
20 that basis deny each and every allegation contained therein.

21 108. Answering Paragraph 108, these defendants deny each and every allegation
22 contained therein as they apply to these defendants. These defendants have neither information nor
23 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
24 every allegation contained therein.

25 **FIRST CLAIM FOR RELIEF**

26 109. Defendants repeat and incorporate herein by reference their responses to
27 Paragraphs 1 through 108 herein.

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1 110. Answering Paragraph 110, these defendants deny each and every allegation
2 contained therein as they apply to these defendants. These defendants have neither information nor
3 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
4 every allegation contained therein.

5 111. Answering Paragraph 111, these defendants admit that there is other litigation
6 against some of the same defendants, but they deny each and every allegation contained therein as
7 they apply to these defendants. These defendants have neither information nor belief as to the truth
8 of the remaining allegations contained therein, and on that basis deny each and every allegation
9 contained therein.

10 112. Answering Paragraph 112, these defendants deny each and every allegation
11 contained therein as they apply to these defendants. These defendants have neither information nor
12 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
13 every allegation contained therein.

14 113. Answering Paragraph 113, these defendants deny each and every allegation
15 contained therein as they apply to these defendants. These defendants have neither information nor
16 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
17 every allegation contained therein.

18 114. Answering Paragraph 114, these defendants deny each and every allegation
19 contained therein as they apply to these defendants. These defendants have neither information nor
20 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
21 every allegation contained therein.

22 115. Answering Paragraph 115, these defendants deny each and every allegation
23 contained therein as they apply to these defendants. These defendants have neither information nor
24 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
25 every allegation contained therein.

26 116. Answering Paragraph 116, these defendants admit that they provided certain
27 tax opinions, but they deny each and every other allegation contained therein as they apply to these
28 defendants. These defendants have neither information nor belief as to the truth of the remaining

1 allegations contained therein, and on that basis deny each and every allegation contained therein.

2 117. Answering Paragraph 117, these defendants deny each and every allegation
3 contained therein as they apply to these defendants. These defendants have neither information nor
4 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
5 every allegation contained therein.

6 118. Answering Paragraph 118, these defendants deny each and every allegation
7 contained therein as they apply to these defendants. These defendants have neither information nor
8 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
9 every allegation contained therein.

10 119. Answering Paragraph 119, these defendants deny each and every allegation
11 contained therein as they apply to these defendants. These defendants have neither information nor
12 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
13 every allegation contained therein.

14 120. Answering Paragraph 120, these defendants deny each and every allegation
15 contained therein as they apply to these defendants. These defendants have neither information nor
16 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
17 every allegation contained therein.

18 121. Answering Paragraph 121, these defendants deny each and every allegation
19 contained therein as they apply to these defendants. These defendants have neither information nor
20 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
21 every allegation contained therein.

22 122. Answering Paragraph 123, these defendants deny each and every allegation
23 contained therein as they apply to these defendants. These defendants have neither information nor
24 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
25 every allegation contained therein.

26 123. Answering Paragraph 124, these defendants deny each and every allegation
27 contained therein as they apply to these defendants. These defendants have neither information nor

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1 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
2 every allegation contained therein.

3 125. Answering Paragraph 125, these defendants deny each and every allegation
4 contained therein as they apply to these defendants. These defendants have neither information nor
5 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
6 every allegation contained therein, and specifically deny that the plaintiffs are entitled to recover
7 damages in any sum whatever from these defendants.

8 **SECOND CLAIM FOR RELIEF**

9 126. Answering Paragraph 126, these defendants repeat and incorporate herein by
10 reference their answers to Paragraphs 1 through 125 herein.

11 127. Answering Paragraph 127, these defendants deny each and every allegation
12 contained therein as they apply to these defendants. These defendants have neither information nor
13 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
14 every allegation contained therein.

15 128. Answering Paragraph 128, these defendants deny each and every allegation
16 contained therein as they apply to these defendants. These defendants have neither information nor
17 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
18 every allegation contained therein.

19 129. Answering Paragraph 129, these defendants deny each and every allegation
20 contained therein as they apply to these defendants, and specifically deny that any tax opinions
21 rendered were either false or misleading. These defendants have neither information nor belief as
22 to the truth of the remaining allegations contained therein, and on that basis deny each and every
23 allegation contained therein.

24 130. Answering Paragraph 130, these defendants deny each and every allegation
25 contained therein as they apply to these defendants. These defendants have neither information nor
26 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
27 every allegation contained therein.

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1 131. Answering Paragraph 131, these defendants deny each and every allegation
2 contained therein as they apply to these defendants, and specifically deny that any tax opinions
3 rendered were either false or misleading. These defendants have neither information nor belief as
4 to the truth of the remaining allegations contained therein, and on that basis deny each and every
5 allegation contained therein.

6 132. Answering Paragraph 132, these defendants deny each and every allegation
7 contained therein as they apply to these defendants, and specifically deny that any tax opinions
8 rendered were either false or misleading. These defendants have neither information nor belief as
9 to the truth of the remaining allegations contained therein, and on that basis deny each and every
10 allegation contained therein.

11 133. Answering Paragraph 133, these defendants deny each and every allegation
12 contained therein as they apply to these defendants. These defendants have neither information nor
13 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
14 every allegation contained therein.

15 134. Answering Paragraph 134, these defendants deny each and every allegation
16 contained therein as they apply to these defendants. These defendants have neither information nor
17 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
18 every allegation contained therein, and specifically deny that the plaintiffs have been injured or
19 damaged in any manner or in any sum whatever.

20 135. Answering Paragraph 135, these defendants deny each and every allegation
21 contained therein as they apply to these defendants. These defendants have neither information nor
22 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
23 every allegation contained therein, and specifically deny that the plaintiffs have been injured or
24 damaged in any manner or in any sum whatever.

25 136. Answering Paragraph 136, these defendants deny each and every allegation
26 contained therein as they apply to these defendants. These defendants have neither information nor
27 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
28 every allegation contained therein, and specifically deny that plaintiffs are entitled to damages in any

1 amount.

2 **THIRD CLAIM FOR RELIEF**

3 137. Answering Paragraph 137, these defendants repeat and incorporate herein by
4 reference their answers to Paragraphs 1 through 136.

5 138. Answering Paragraph 138, these defendants deny each and every allegation
6 contained therein as they apply to these defendants. These defendants have neither information nor
7 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
8 every allegation contained therein.

9 139. Answering Paragraph 139, these defendants deny each and every allegation
10 contained therein as they apply to these defendants, and specifically deny that any tax opinions
11 rendered were either false or misleading. These defendants have neither information nor belief as
12 to the truth of the remaining allegations contained therein, and on that basis deny each and every
13 allegation contained therein.

14 140. Answering Paragraph 140, these defendants deny each and every allegation
15 contained therein as they apply to these defendants. These defendants have neither information nor
16 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
17 every allegation contained therein.

18 141. Answering Paragraph 141, these defendants deny each and every allegation
19 contained therein as they apply to these defendants. These defendants have neither information nor
20 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
21 every allegation contained therein.

22 142. Answering Paragraph 142, these defendants deny each and every allegation
23 contained therein as they apply to these defendants, and specifically deny that any tax opinions
24 rendered were either false or misleading. These defendants have neither information nor belief as
25 to the truth of the remaining allegations contained therein, and on that basis deny each and every
26 allegation contained therein.

27 143. Answering Paragraph 143, these defendants deny each and every allegation
28 contained therein as they apply to these defendants, and specifically deny that any tax opinions

1 rendered were either false or misleading. These defendants have neither information nor belief as
2 to the truth of the remaining allegations contained therein, and on that basis deny each and every
3 allegation contained therein.

4 144. Answering Paragraph 144, these defendants deny each and every allegation
5 contained therein as they apply to these defendants, and specifically deny that any tax opinions
6 rendered were either false or misleading. These defendants have neither information nor belief as
7 to the truth of the remaining allegations contained therein, and on that basis deny each and every
8 allegation contained therein, and specifically deny that the plaintiffs have been injured or damaged
9 in any manner or in any sum whatever.

10 145. Answering Paragraph 145, these defendants deny each and every allegation
11 contained therein as they apply to these defendants. These defendants have neither information nor
12 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
13 every allegation contained therein, and specifically deny that plaintiffs have been injured or damaged
14 in any manner or in any sum whatever.

15 146. Answering Paragraph 146, these defendants deny each and every allegation
16 contained therein as they apply to these defendants. These defendants have neither information nor
17 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
18 every allegation contained therein, and specifically deny that plaintiffs are entitled to recover
19 damages in any amount whatsoever against these defendants.

20 147. Answering Paragraph 147, these defendants deny each and every allegation
21 contained therein as they apply to these defendants. These defendants have neither information nor
22 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
23 every allegation contained therein, and specifically deny that plaintiffs are entitled to punitive
24 damages against these defendants in any amount.

25 **FOURTH CLAIM FOR RELIEF**

26 148. Answering Paragraph 148, these defendants repeat and incorporate herein by
27 reference their answers to Paragraphs 1 through 147.

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1 149. Answering Paragraph 149, these defendants deny each and every allegation
2 contained therein as they apply to these defendants, and specifically deny that any tax opinions
3 rendered were either false or misleading. These defendants have neither information nor belief as
4 to the truth of the remaining allegations contained therein, and on that basis deny each and every
5 allegation contained therein.

6 150. Answering Paragraph 150, these defendants deny each and every allegation
7 contained therein as they apply to these defendants, and specifically deny that any tax opinions
8 rendered were either false or misleading. These defendants have neither information nor belief as
9 to the truth of the remaining allegations contained therein, and on that basis deny each and every
10 allegation contained therein.

11 151. Answering Paragraph 151, these defendants deny each and every allegation
12 contained therein as they apply to these defendants. These defendants have neither information nor
13 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
14 every allegation contained therein.

15 152. Answering Paragraph 152, these defendants deny each and every allegation
16 contained therein as they apply to these defendants, and specifically deny that any tax opinions
17 rendered were either false or misleading. These defendants have neither information nor belief as
18 to the truth of the remaining allegations contained therein, and on that basis deny each and every
19 allegation contained therein.

20 153. Answering Paragraph 153, these defendants deny each and every allegation
21 contained therein as they apply to these defendants. These defendants have neither information nor
22 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
23 every allegation contained therein, and specifically deny that plaintiffs have been injured or damaged
24 in any manner or in any sum whatever.

25 154. Answering Paragraph 154, these defendants deny each and every allegation
26 contained therein as they apply to these defendants. These defendants have neither information nor
27 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
28 every allegation contained therein, and specifically deny that plaintiffs are entitled to damages in any

1 sum whatever.

2 **FIFTH CLAIM FOR RELIEF**
3 **(Against CLASSICSTAR defendants only)**

4 155 - 161: Answering Paragraphs 152 through 161, these defendants deny each
5 and every allegation contained therein as they apply to these defendants. These defendants have
6 neither information nor belief as to the truth of the remaining allegations contained therein, and on
7 that basis deny each and every allegation contained therein.

8 **SIXTH CLAIM FOR RELIEF**
9 **(Against CLASSICSTAR defendants only)**

10 162 - 168: Answering Paragraphs 162-168, these defendants deny each and every
11 allegation contained therein as they apply to these defendants. These defendants have neither
12 information nor belief as to the truth of the remaining allegations contained therein, and on that basis
13 deny each and every allegation contained therein.

14 **SEVENTH CLAIM FOR RELIEF**

15 169. Answering Paragraph 169, these defendants repeat and incorporate herein by
16 reference their answers to Paragraphs 1 through 168.

17 170. Answering Paragraph 170, these defendants have neither information nor
18 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
19 every allegation contained therein.

20 171. Answering Paragraph 171, these defendants deny each and every allegation
21 contained therein as they apply to these defendants, and specifically deny that they acquired any of
22 plaintiffs' funds. These defendants have neither information nor belief as to the truth of the
23 remaining allegations contained therein, and on that basis deny each and every allegation contained
24 therein.

25 172. Answering Paragraph 172, these defendants deny each and every allegation
26 contained therein as they apply to these defendants, and specifically deny that they acquired any of
27 plaintiffs' funds. These defendants have neither information nor belief as to the truth of the

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1 remaining allegations contained therein, and on that basis deny each and every allegation contained
2 therein.

3 173. Answering Paragraph 173, these defendants deny each and every allegation
4 contained therein as they apply to these defendants. These defendants have neither information nor
5 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
6 every allegation contained therein.

7 **EIGHTH CLAIM FOR RELIEF**

8 174. Answering Paragraph 174, these defendants repeat and incorporate by
9 reference their answers to Paragraphs 1 through 173.

10 175. Answering Paragraph 175, these defendants deny each and every allegation
11 contained therein as they apply to these defendants, and specifically deny that plaintiffs made any
12 payments to defendants. These defendants have neither information nor belief as to the truth of the
13 remaining allegations contained therein, and on that basis deny each and every allegation contained
14 therein.

15 176. Answering Paragraph 176, these defendants deny each and every allegation
16 contained therein as they apply to these defendants, and specifically deny that they acquired any of
17 plaintiffs' funds. These defendants have neither information nor belief as to the truth of the
18 remaining allegations contained therein, and on that basis deny each and every allegation contained
19 therein.

20 177. Answering Paragraph 177, these defendants deny each and every allegation
21 contained therein as they apply to these defendants, and specifically deny that they acquired any of
22 plaintiffs' money or property. These defendants have neither information nor belief as to the truth
23 of the remaining allegations contained therein, and on that basis deny each and every allegation
24 contained therein.

25 178. Answering Paragraph 178, these defendants deny each and every allegation
26 contained therein as they apply to these defendants, and specifically deny that they ever received any
27 of plaintiffs' money or property. These defendants have neither information nor belief as to the truth
28 of the remaining allegations contained therein, and on that basis deny each and every allegation

1 contained therein, and specifically deny that the plaintiffs have been damaged in any manner or in
2 any sum whatever.

3 **NINTH CLAIM FOR RELIEF**

4 179. Answering Paragraph 179, defendants repeat and incorporate herein by
5 reference their answers to Paragraphs 1 through 179.

6 180. Answering Paragraph 180, these defendants deny each and every allegation
7 contained therein as they apply to these defendants, and specifically deny that they have received any
8 of plaintiffs' money or property. These defendants have neither information nor belief as to the truth
9 of the remaining allegations contained therein, and on that basis deny each and every allegation
10 contained therein.

11 **TENTH CLAIM FOR RELIEF**
12 **(Against defendants CLASSICSTAR,**
PLUMMER, BUFFALO RANCH only)

13 181 - 183. Answering Paragraph 181 - 183, these defendants deny each and every
14 allegation contained therein as they apply to these defendants. These defendants have neither
15 information nor belief as to the truth of the remaining allegations contained therein, and on that basis
16 deny each and every allegation contained therein.

17 **ELEVENTH CLAIM FOR RELIEF**
18 **(Against CLASSICSTAR defendants only)**

19 184 - 190. Answering Paragraph 184 - 190, these defendants deny each and every
20 allegation contained therein as they apply to these defendants. These defendants have neither
21 information nor belief as to the truth of the remaining allegations contained therein, and on that basis
22 deny each and every allegation contained therein.

23 **TWELFTH CAUSE OF ACTION (SIC)**
24 **(Against CLASSICSTAR defendants only)**

25 191 - 199. Answering Paragraph 191 - 199, these defendants deny each and every
26 allegation contained therein as they apply to these defendants. These defendants have neither
27 information nor belief as to the truth of the remaining allegations contained therein, and on that basis
28 deny each and every allegation contained therein.

THIRTEENTH CLAIM FOR RELIEF
(Against CLASSICSTAR defendants only)

200 - 208. Answering Paragraph 200 - 208, these defendants deny each and every allegation contained therein as they apply to these defendants. These defendants have neither information nor belief as to the truth of the remaining allegations contained therein, and on that basis deny each and every allegation contained therein.

FOURTEENTH CLAIM FOR RELIEF

209. Answering Paragraph 209, these defendants repeat and incorporate herein by reference their answers to Paragraphs 1 through 208.

210. Answering Paragraph 210, these defendants deny each and every allegation contained therein as they apply to these defendants, and specifically deny that any tax opinions rendered were either false or misleading. These defendants have neither information nor belief as to the truth of the remaining allegations contained therein, and on that basis deny each and every allegation contained therein.

211. Answering Paragraph 211, these defendants admit that they had a duty of reasonable care in rendering a tax opinion to plaintiffs, but they deny each and every other allegation contained therein as they apply to these defendants. These defendants have neither information nor belief as to the truth of the remaining allegations contained therein, and on that basis deny each and every allegation contained therein.

212. Answering Paragraph 212 and each of its subparts, these defendants admit that they provided a tax opinion regarding the federal tax treatment applicable to the Mare Lease Program based on reasoned analysis and judgment, but they deny each and every other allegation contained therein as they apply to these defendants. These defendants have neither information nor belief as to the truth of the remaining allegations contained therein, and on that basis deny each and every allegation contained therein.

213. Answering Paragraph 213, these defendants deny each and every allegation contained therein as they apply to these defendants. These defendants have neither information nor

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1 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
2 every allegation contained therein.

3 214. Answering Paragraph 214, these defendants admit that they owed a duty of
4 care in rendering a tax opinion, but they deny each and every other allegation contained therein as
5 they apply to these defendants. These defendants have neither information nor belief as to the truth
6 of the remaining allegations contained therein, and on that basis deny each and every allegation
7 contained therein.

8 215. Answering Paragraph 215, these defendants deny each and every allegation
9 contained therein as they apply to these defendants. These defendants have neither information nor
10 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
11 every allegation contained therein.

12 216. Answering Paragraph 216, these defendants deny each and every allegation
13 contained therein as they apply to these defendants. These defendants have neither information nor
14 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
15 every allegation contained therein.

16 217. Answering Paragraph 217, these defendants deny each and every allegation
17 contained therein as they apply to these defendants. These defendants have neither information nor
18 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
19 every allegation contained therein.

20 218. Answering Paragraph 218, these defendants deny each and every allegation
21 contained therein as they apply to these defendants. These defendants have neither information nor
22 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
23 every allegation contained therein.

24 219. Answering Paragraph 219, these defendants deny each and every allegation
25 contained therein as they apply to these defendants. These defendants have neither information nor
26 belief as to the truth of the remaining allegations contained therein, and on that basis deny each and
27 every allegation contained therein, and specifically deny that the plaintiffs have been harmed in any
28 manner or in any sum whatever.

FIRST AFFIRMATIVE DEFENSE

221. Venue is improper under 28 USC §1391.

SECOND AFFIRMATIVE DEFENSE

222. Plaintiffs' FIRST CLAIM FOR RELIEF fails to state a claim against these answering defendants.

THIRD AFFIRMATIVE DEFENSE

223. Plaintiffs' SECOND CLAIM FOR RELIEF fails to state a claim against these answering defendants.

FOURTH AFFIRMATIVE DEFENSE

224. Plaintiffs' THIRD CLAIM FOR RELIEF fails to state a claim against these answering defendants.

FIFTH AFFIRMATIVE DEFENSE

225. Plaintiffs' FOURTH CLAIM FOR RELIEF fails to state a claim against these answering defendants.

SIXTH AFFIRMATIVE DEFENSE

226. Plaintiffs' FIFTH CLAIM FOR RELIEF fails to state a claim against these answering defendants.

SEVENTH AFFIRMATIVE DEFENSE

227. Plaintiffs' SIXTH CLAIM FOR RELIEF fails to state a claim against these answering defendants.

EIGHTH AFFIRMATIVE DEFENSE

228. Plaintiffs' SEVENTH CLAIM FOR RELIEF fails to state a claim against these answering defendants.

NINTH AFFIRMATIVE DEFENSE

229. Plaintiffs' EIGHTH CLAIM FOR RELIEF fails to state a claim against these answering defendants.

TENTH AFFIRMATIVE DEFENSE

230. Plaintiffs' NINTH CLAIM FOR RELIEF fails to state a claim against these

1 answering defendants.

2 **ELEVENTH AFFIRMATIVE DEFENSE**

3 231. Plaintiffs' TENTH CLAIM FOR RELIEF fails to state a claim against these
4 answering defendants.

5 **TWELFTH AFFIRMATIVE DEFENSE**

6 232. Plaintiffs' ELEVENTH CLAIM FOR RELIEF fails to state a claim against
7 these answering defendants.

8 **THIRTEENTH AFFIRMATIVE DEFENSE**

9 233. Plaintiffs' TWELFTH CLAIM FOR RELIEF fails to state a claim against
10 these answering defendants.

11 **FOURTEENTH AFFIRMATIVE DEFENSE**

12 234. Plaintiffs' THIRTEENTH CLAIM FOR RELIEF fails to state a claim against
13 these answering defendants.

14 **FIFTEENTH AFFIRMATIVE DEFENSE**

15 235. Plaintiffs' FOURTEENTH CLAIM FOR RELIEF fails to state a claim against
16 these answering defendants.

17 **SIXTEENTH AFFIRMATIVE DEFENSE**

18 236. Defendants allege that the complaint, and each and every cause of action
19 thereof, is barred by the applicable statutes of limitations, including but not limited to California
20 Code of Civil Procedure §§337, 337.1, 337.15, 338, 339, 340, 340.2, 340.5, 340.6, 341(2), and 343.

21 **SEVENTEENTH AFFIRMATIVE DEFENSE**

22 237. Defendants allege that the complaint, and each and every claim for relief
23 therein, is barred by the equitable doctrine of unclean hands.

24 **EIGHTEENTH AFFIRMATIVE DEFENSE**

25 238. Plaintiffs were fully aware of the risks involved in the transactions and/or
26 occurrences placed in issue by the complaint and, thus, their losses and/or damages, if any there
27 were, are the result of their assumption of the risk.

28 **NINETEENTH AFFIRMATIVE DEFENSE**

239. Defendants allege that in the event plaintiffs have suffered any damages as a result of anything related to the allegations of their complaint, such damages are the proximate result of the actions or conduct of persons or entities other than these answering defendants.

TWENTIETH AFFIRMATIVE DEFENSE

240. Defendants allege that in the event plaintiffs have suffered any damages as a result of anything related to the allegations of their complaint, such damages are the proximate result of the plaintiffs' own negligence, and their recovery, if any there is, should be reduced proportionately to their comparative fault.

TWENTY-FIRST AFFIRMATIVE DEFENSE

241. Defendants allege that plaintiffs have failed to take reasonable steps to mitigate the damages allegedly suffered by them, and any award against these answering defendants must be reduced by the amount that could have been so mitigated.

TWENTY-SECOND AFFIRMATIVE DEFENSE

242. Plaintiffs did not reasonably or justifiably rely on any alleged representations made by these defendants.


TWENTY-THIRD AFFIRMATIVE DEFENSE

243. The opinions rendered by these defendants are protected by the doctrine of judgmental immunity.

WHEREFORE, defendants pray that plaintiffs take nothing on their complaint herein, and that defendants be awarded their costs and any other, further relief that the court might deem appropriate.

DATED: August 22, 2007

DRATH, CLIFFORD, MURPHY & HAGEN, LLP

By 
JOHN M. DRATH
Attorneys for Defendants
HANDLER, THAYER & DUGGAN, LLC and
THOMAS J. HANDLER, J.D., P.C. (erroneously
sued herein as THOMAS J. HANDLER,
individually)

JURY DEMAND

Defendants HANDLER, THAYER & DUGGAN, LLC and THOMAS J. HANDLER, J.D., P.C. (erroneously sued herein as THOMAS J. HANDLER, individually) hereby demand a jury trial.

DATED: August 22, 2007

DRATH, CLIFFORD, MURPHY & HAGEN, LLP

By 

JOHN M. DRATH

Attorneys for Defendants

HANDLER, THAYER & DUGGAN, LLC and
THOMAS J. HANDLER, J.D., P.C. (erroneously
sued herein as THOMAS J. HANDLER,
individually)

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PROOF OF SERVICE

I, the undersigned, declare that I am over the age of eighteen (18) years and not a party to the within action.

My business address is 1999 Harrison Street, Suite 700, Oakland, California.

On August 22, 2007 I served the within the following documents **ANSWER TO COMPLAINT; DEMAND FOR JURY TRIAL** on all interested parties in said action, addressed as follows.

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ORY SANDEL, ESQ.
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Counsel for: PLAINTIFFS GREGORY R. RAIFMAN AND SUSAN RAIFMAN, INDIVIDUALLY AND AS TRUSTEES FOR THE RAIFMAN FAMILY REVOCABLE TRUST DATE 7/2/03, and GEKKO HOLDINGS, LLC AN ALASKA LIMITED LIABILITY COMPANY, dba GEKKO BREEDING AND RACING

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☒ **MAIL:** By placing a true copy thereof in a sealed envelope with postage thereon fully prepaid in the United States Post Office in Oakland, California. I am readily familiar with the firm's practice of collection and processing correspondence/documents for mailing. It is deposited with the United States Postal Service on that same day in the ordinary course of business. I am aware that on motion of the party or parties served that service is presumed invalid if the postal cancellation date or postage meter date is more than one (1) day after the date of depositing for mailing.

I declare under penalty of perjury, in accordance with the laws of the State of California, that the foregoing is true and correct. Executed on August 22, 2007, at Oakland, California.


LISA L. BROWN